



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9552]

RIN 1545-BJ24

Deduction for Qualified Film and Television Production Costs; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (TD 9552) that were published in the **Federal Register** on Wednesday, October 19, 2011 (76 FR 64816) relating to deductions for the cost of producing film and television productions.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]**, and is applicable on October 19, 2011.

FOR FURTHER INFORMATION CONTACT: Bernard P. Harvey, (202) 622-4930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final and temporary regulations that are the subject of this correction are under Section 181 of the Internal Revenue Code.

Need for Correction

As published, final and temporary regulations (TD 9552) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the final and temporary regulations (TD 9552) which were the subject of FR Doc. 2011-26973 published in the **Federal Register** on Wednesday, October 19, 2011 is corrected as follows:

§1.181-1 [Corrected]

On page 64817, column 2, under the amendatory instruction, the language “Par. 2. Section 1.181-1 is amended by revising paragraphs (a)(1)(ii), (a)(6) and (b)(1)(ii) and (b)(2)(vi) to read as follows:” is removed and is replaced with the new language “Par. 2. Section 1.181-1 is amended by revising paragraphs (a)(1)(ii), (a)(6), (b)(1)(ii), (b)(2)(vi), and (c)(2) to read as follows:”.

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[FR Doc. 2011-29922 Filed 11/17/2011 at 8:45 am; Publication Date: 11/18/2011]